



Jackson County, Georgia Executive Summary Approved Budget for Fiscal Year 2020

September 25, 2019

General Information

- The 2019 millage rate funds the FY2020 budget. The FY2020 tax rate is 10.813 mills for incorporated areas; 9.166 mills for unincorporated areas. The millage rate will be rolled back for FY2020. The increase in overall anticipated taxes is a result of new additions and inflationary growth to the digests. The incorporated areas gross digest increased 8.69%, and the unincorporated areas gross digest increased 5.52% from FY2019.
 - The difference associated with the millage rate in the two areas of the County is due to:
 - i. Uneven growth between the two measured areas, and:
 - ii. Application of the insurance premium tax rollback rate to the unincorporated area.
- **The FY2020 recommended General Fund budget is \$51,476,320**, an increase of \$3,983,389 or 8.39% from FY2019. In FY2020, the Recreation Departments budget, \$1,781,202, has been consolidated with the General Fund.
- FY2020 total annual budget for all funds is \$73,344,098 (General Fund, Special Revenue Funds, and Other Funds)
 - FY2020 SPLOST VI will pay \$3,464,068 of bond debt.
- Several major factors went into formulating the FY2020 budget. They are as follows:
 - Employees will receive a 3% Cost of Living Adjustment (COLA), with a total cost budgeted at \$590,000.
 - The County portion of health insurance funding will increase in FY2020 by more than 10% from FY2019.
- Transfers out from the General Fund are \$12,938,373, an increase of \$8,179,199. This is due to adding funds such as debt service and capital projects, so as to not distort operating costs.

Capital Projects & Capital Assets

- Below is a list of vehicles, other machinery and capital improvements that have been approved for the FY2020 budget.
 - GIS** – Update Aerial Photography: \$99,000 (3 year project)
SUV: \$31,000
 - Information Technology (IT)** – Replace Anover Controllers at Courthouse: \$250,000
Replace Cooling System for IT Data Room: \$150,000
 - Election** – New Voting Equipment: \$50,000
 - Jail** – New Security Cameras and Uninterrupted Power Supply (UPS): \$50,000

Capital Projects & Capital Assets - Continued

Historic Courthouse – Audio Visual Upgrades: \$25,000

Public Works – Paving Projects: \$1,000,000

Crew Cab Pickup Truck: \$28,000

Excavator: \$104,000

Two (2) Mowing Tractors, \$30,000 each: \$60,000

Two (2) Hydraulic Brooms, \$12,000 each: \$24,000

Two (2) Bush Hogs, \$3,500 each: \$7,000

Backhoe: \$82,000

Correctional Institute (JCCI) – Flex Wing Grooming Mower: \$17,500

Two (2) Riding Mowers, \$9,000 each: \$18,000

Administrative Building – Audio Visual Upgrades: \$25,000

Parks & Recreation – Gordon Street Gym, HVAC Upgrade: \$40,000

Hurricane Shoals Park, Paint Covered Bridge: \$15,000

Historic Braselton Gym, Improvements: \$20,000

Benton Gym, Improvements: \$20,000

Crew Cab Pickup Truck: \$28,000

Nicholson Water Authority – Supplement Water Line Project, Unincorporated Area \$150,000

EMS – SUV: \$32,000

Two (2) Ambulances, \$240,000 each: Three year lease purchase

Animal Control – Two (2) Pickup Trucks, \$27,200 each: \$54,400

Sheriff – 12 vehicles, \$45,119 each: \$541,440

Facilities Maintenance – New Van: \$29,900

Public Development – SUV: \$29,900

Courthouse – X-Ray Machine, \$50,000

Transfer Station – Pickup Truck: \$25,000

Skid Steer Loader: \$35,000

Personnel

- The following positions have been approved in the FY2020 budget:

Finance: Change part-time position to full time

Tax Commissioner: Part-time phone customer service clerk

Human Resources: Change part-time position to full time

Agricultural Center: Operations Technician and part-time site supervisors

Sheriff: Two (2) Deputy Positions and One (1) investigator

E-911: Communications Officer

Animal Control: Administrative Assistant

Probate Court: Deputy Clerk

Magistrate Court: Deputy Clerk

Public Defender: Attorney

Public Works/Roads: Two (2) Equipment Operators

Fleet Maintenance: Mechanic

Airport: Part-time lineman

Other Information

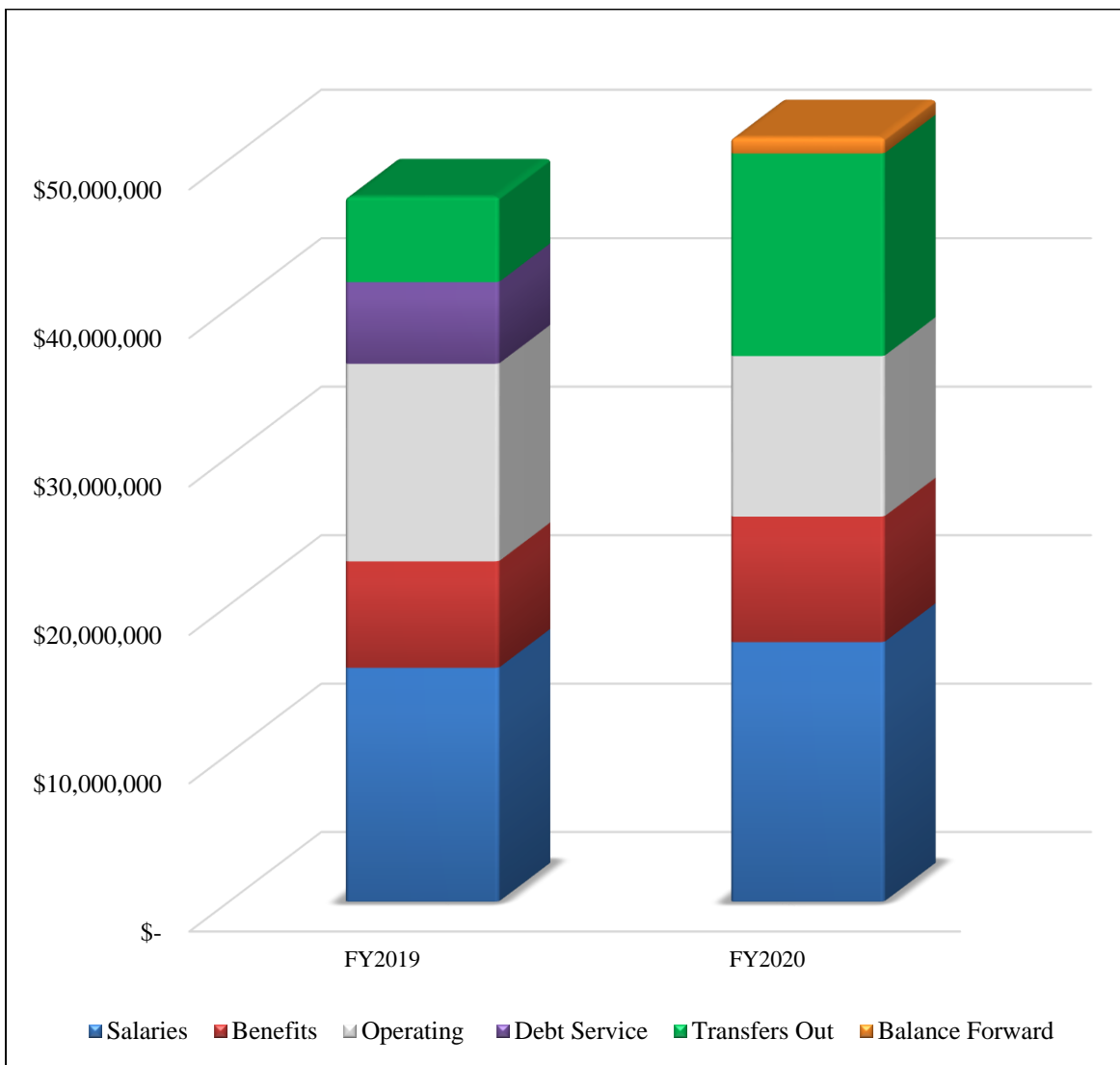
- FY2020 employees' share of health insurance.
There will be a Three (3) Tier plan in FY2020.

	2019 Rate	2020 Rate
Employee Only	\$16.00	\$19.50
Employee + One	-	\$125.00
Employee + Family	\$145.00	\$155.00
Wellness Rate	\$23.08	\$30.00

- The total Fund Balance, based on budget, at the end of FY2020, is projected to equal approximately \$14,153,716 or 27.50% of the General Fund Revenues, exclusive of Other Financing Sources. The aforementioned amounts are based on budget forecasting.
- Total debt service ultimately paid from the General Fund totals \$6,026,728, which includes bond debt for FY2020. This accounts for 11.71% of the total General Fund expenditures, exclusive of Transfers Out as opposed to 12.86% in FY2019.

FY2020 General Fund Budget at a Glance

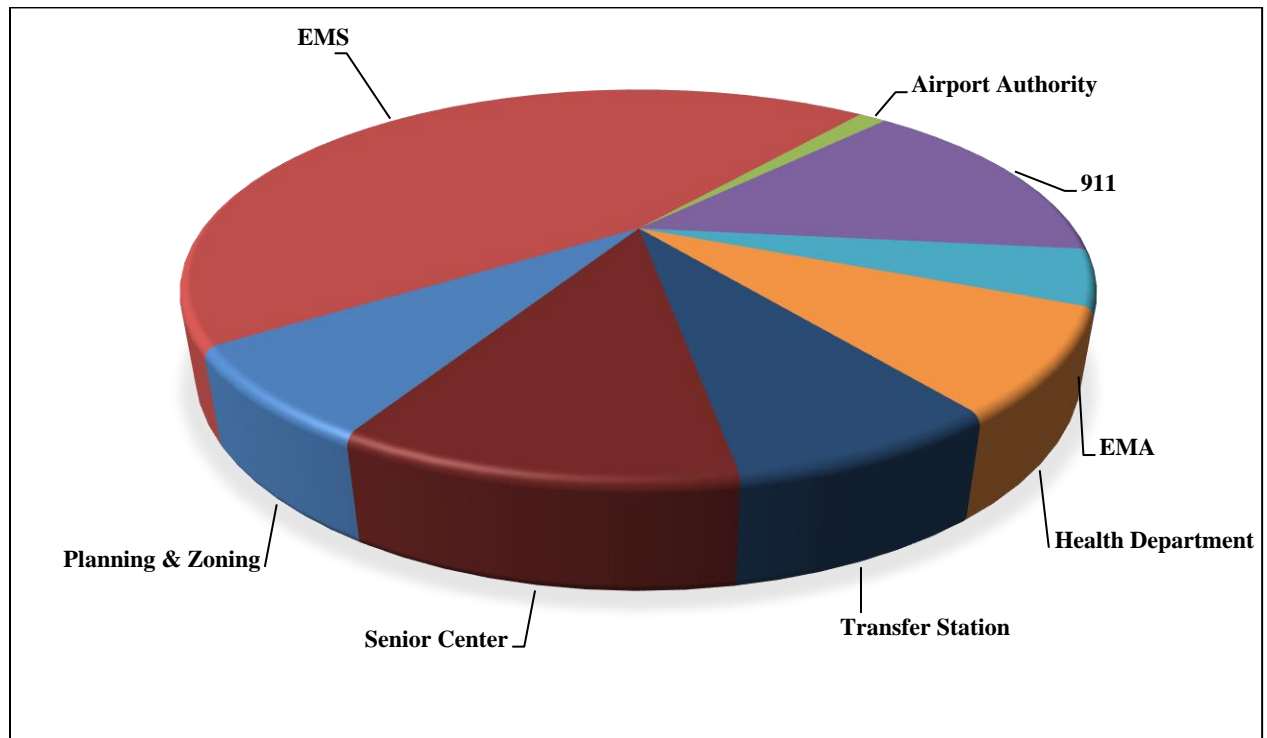
	2019 Budget	2020 Budget	Percent of Total	Difference 2020 - 2019	Percent Change
Salaries	\$ 15,768,169	\$ 17,496,344	33.99%	\$ 1,728,175	10.96%
Benefits	7,168,028	8,454,153	16.42%	1,286,125	17.94%
Operating	13,306,782	10,808,515	21.00%	(2,498,267)	-18.77%
Debt Service	5,493,991	-	0.00%	(5,493,991)	-100.00%
Transfers Out	5,755,961	13,643,923	26.51%	7,887,962	137.04%
Balance Forward	-	1,073,385	2.09%	1,073,385	0.00%
Total	\$47,492,931	\$51,476,320	100.00%	\$ 3,983,389	8.39%



FY2020 General Fund Transfers Out

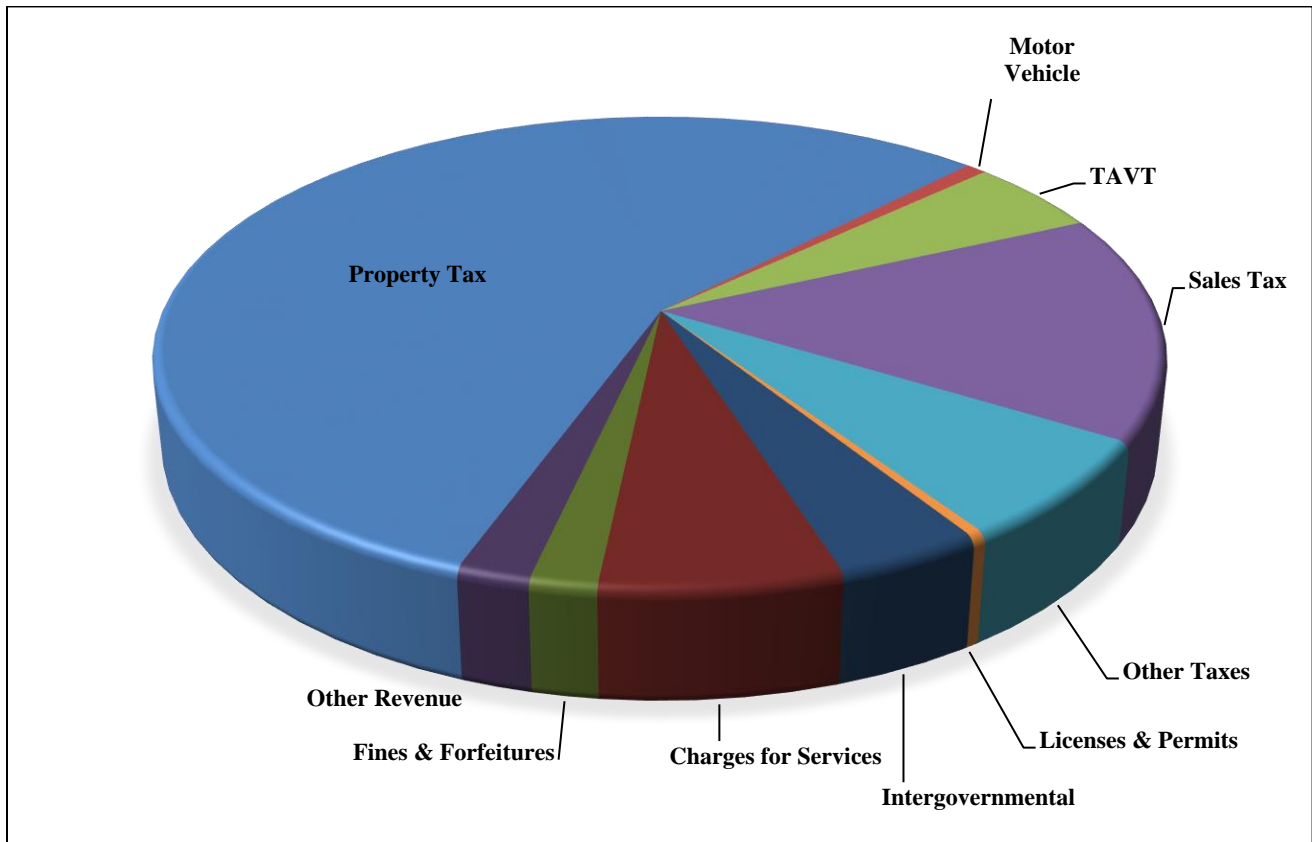
	2019 Budget	2020 Budget	Percent of Total	Difference 2020-2019	Percent Change
Planning & Zoning	\$ 271,501	\$ 244,059	1.89%	\$ (27,442)	-10.11%
Airport Authority	-	42,909	0.33%	42,909	0.00%
EMS	1,823,431	1,524,040	11.78%	(299,391)	-16.42%
911	641,958	499,428	3.86%	(142,530)	-22.20%
EMA	182,027	155,953	1.21%	(26,074)	-14.32%
Health Department	283,250	283,250	2.19%	-	0.00%
Transfer Station	-	255,621	1.98%	255,621	0.00%
Senior Center	362,912	370,894	2.87%	7,982	2.20%
Hurricane Shoals	96,351	-	0.00%	(96,351)	-100.00%
Parks & Rec.	1,097,744	-	0.00%	(1,097,744)	-100.00%
Capital Projects	-	3,535,491	27.33%	3,535,491	0.00%
Debt Service	-	6,026,728	46.58%	6,026,728	0.00%
Total	\$ 4,759,174	\$ 12,938,373	100.00%	\$ 8,179,199	171.86%

*Health Insurance transfer of \$6.6 million was not included above, because the cost was allocated to the departments in 2020. However, the activity will be recorded in the Health Insurance Internal Service Fund.



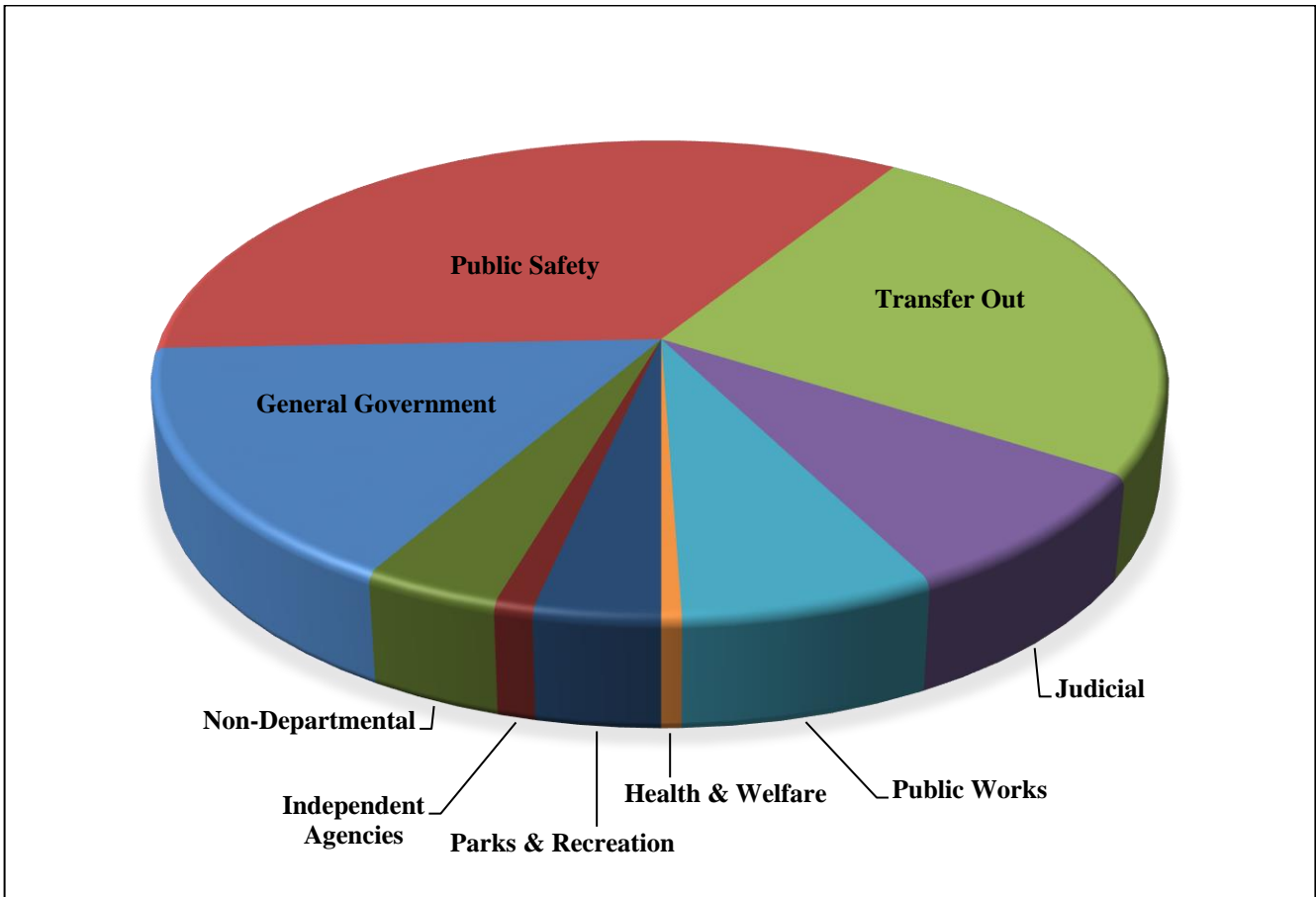
FY2020 General Fund Revenues by Source

	2019 Budget	2020 Budget	Percent of Total	Difference 2020-2019	Percent Change
Property Tax	\$ 27,065,127	\$ 29,188,922	56.70%	\$ 2,123,795	7.85%
Motor Vehicle	550,000	400,000	0.78%	(150,000)	-27.27%
TAVT	1,900,000	2,650,000	5.15%	750,000	39.47%
Sales Tax	7,300,000	8,000,000	15.54%	700,000	9.59%
Other Taxes	3,305,000	3,555,500	6.91%	250,500	7.58%
Licenses & Permits	183,900	199,500	0.39%	15,600	8.48%
Intergovernmental	1,934,500	2,082,098	4.04%	147,598	7.63%
Charges for Services	3,147,500	3,409,000	6.62%	261,500	8.31%
Fines & Forfeitures	947,000	952,500	1.85%	5,500	0.58%
Other Revenue	210,800	1,038,800	2.02%	828,000	392.79%
Total Revenues	46,543,827	51,476,320	100.00%	4,932,493	10.60%
Other Financing Sources					
Fund Balance	949,104	-	0.00%	(949,104)	100.00%
Total	\$ 47,492,931	\$ 51,476,320	100.00%	\$ 3,983,389	8.39%



FY2020 General Fund Expenditures by Function

	2019 Budget	2020 Budget	Percent of Total	Difference 2020-2019	Percent Change
General Government	\$ 10,815,084	\$ 8,274,416	16.07%	\$ (2,540,668)	-23.49%
Public Safety	16,979,793	17,755,025	34.49%	775,232	4.57%
Judicial	4,138,956	4,328,062	8.41%	189,106	4.57%
Public Works	3,086,839	3,606,882	7.01%	520,043	16.85%
Health & Welfare	286,006	284,125	0.55%	(1,881)	-0.66%
Parks & Recreation	-	1,781,202	3.46%	1,781,202	0.00%
Independent Agencies	503,050	555,550	1.08%	52,500	10.44%
Non-Departmental	1,430,037	1,952,685	3.79%	522,648	36.55%
Total Expenditures	37,239,766	38,537,947	74.87%	1,298,182	3.49%
Other Financing Sources					
Transfer Out	4,759,174	12,938,373	25.13%	8,179,199	0.00%
Debt Service	5,493,991	-	0.00%	(5,493,991)	100.00%
Total	\$ 47,492,931	\$ 51,476,320	100.00%	\$ 3,983,390	8.39%



FY2020 Bond Debt Service and Funding Source
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	<u>2020</u>
Debt Payments Funded By Debt Service Fund	
2012 A Refunding - (Economic Development)	\$ 1,351,523
2016 IDA Bonds - (Partial Refinance of 2009A&B IDA Bonds)	3,546,750
2019 IDA Bonds	<u>1,128,455</u>
	<u>\$ 6,535,723</u>
 Debt Payments Funded by SPLOST VI	
2011 COPS refunding (of courthouse lease purchase)	\$ 1,133,693
2014 A Bonds (partial refunding of 2007A) - (Jail, etc.)	290,445
2013 COPS refunding (final refunding of courthouse lease purchase)	538,900
2014 B Bonds - (partial refunding of 2007A) - (Jail, etc.)	166,980
2015 A Bonds (partial refunding of 2007A)	<u>1,334,050</u>
	<u>\$ 3,464,068</u>
 Total Bond Debt Payments for FY2020	 <u><u>\$ 9,999,791</u></u>

General Fund Bonded Debt shown above = 2.303 mills of property tax

FY2020 Summary of Budgets by Fund Type

	General Fund	Special Revenue Fund	Other Funds	Total All Funds
Revenues				
Property Tax	\$ 29,188,922	\$ -	\$ -	\$ 29,188,922
Motor Vehicle	400,000	-	-	400,000
TAVT	2,650,000	-	-	2,650,000
Sales Tax	8,000,000	-	-	8,000,000
Other Taxes	3,555,500	-	-	3,555,500
Licenses & Permits	199,500	666,502	-	866,002
Intergovernmental Revenue	2,082,098	553,519	-	2,635,618
Charges for Services	3,409,000	5,245,633	2,693,500	11,348,133
Fines & Forfeitures	952,500	15,500	-	968,000
Other Revenue	1,038,800	-	38,000	1,076,800
Total Revenues	51,476,320	6,481,154	2,731,500	60,688,975
Other Financing Sources				
Operating Transfer In	-	2,550,315	9,860,749	12,411,064
Prior Year Fund Balance	-	244,059	-	244,059
Total Revenues & Other Sources	51,476,320	9,275,528	12,592,249	73,344,098
Expenditures				
General Government				
Governing Body	435,253	-	-	435,253
County Manager	225,125	-	-	225,125
Elections	611,044	-	-	611,044
Finance	701,302	-	-	701,302
Information Technology	1,530,255	-	-	1,530,255
Geographic Information Systems	353,697	-	-	353,697
Human Resources	405,534	-	-	405,534
Tax Commissioner	781,191	-	-	781,191
Property Appraisal	1,008,236	-	-	1,008,236
Courthouse	322,090	-	-	322,090
Historic Courthouse	158,474	-	-	158,474
Facility Maintenance	1,013,737	-	-	1,013,737
Board of Equalization	22,050	-	-	22,050
Cooperative Extension Service	158,679	-	-	158,679
Agricultural Center	223,706	-	-	223,706
Administrative Building	103,100	-	-	103,100
Community Promotion	84,000	-	-	84,000
Commerce Service Center	33,000	-	-	33,000
Protective Inspection	-	666,502	-	666,502
Code Compliance	103,942	-	-	103,942
Planning & Zoning	-	381,694	-	381,694
Total General Government	8,274,416	1,048,195	-	9,322,611
Public Safety				
Sheriff	7,543,384	-	-	7,543,384
Jail	6,637,964	-	-	6,637,964
Coroner	65,713	-	-	65,713
EMS/Ambulance	-	5,269,040	-	5,269,040
E-911	-	1,829,428	-	1,829,428
Emergency Management Agency	-	245,953	-	245,953
Correctional Institute	2,922,630	-	-	2,922,630
J.C.C.I Fire Brigade	97,100	-	-	97,100
Firemens' Association	69,920	-	-	69,920
Animal Control	418,315	-	-	418,315
Total Public Safety	17,755,025	7,344,420	-	25,099,445

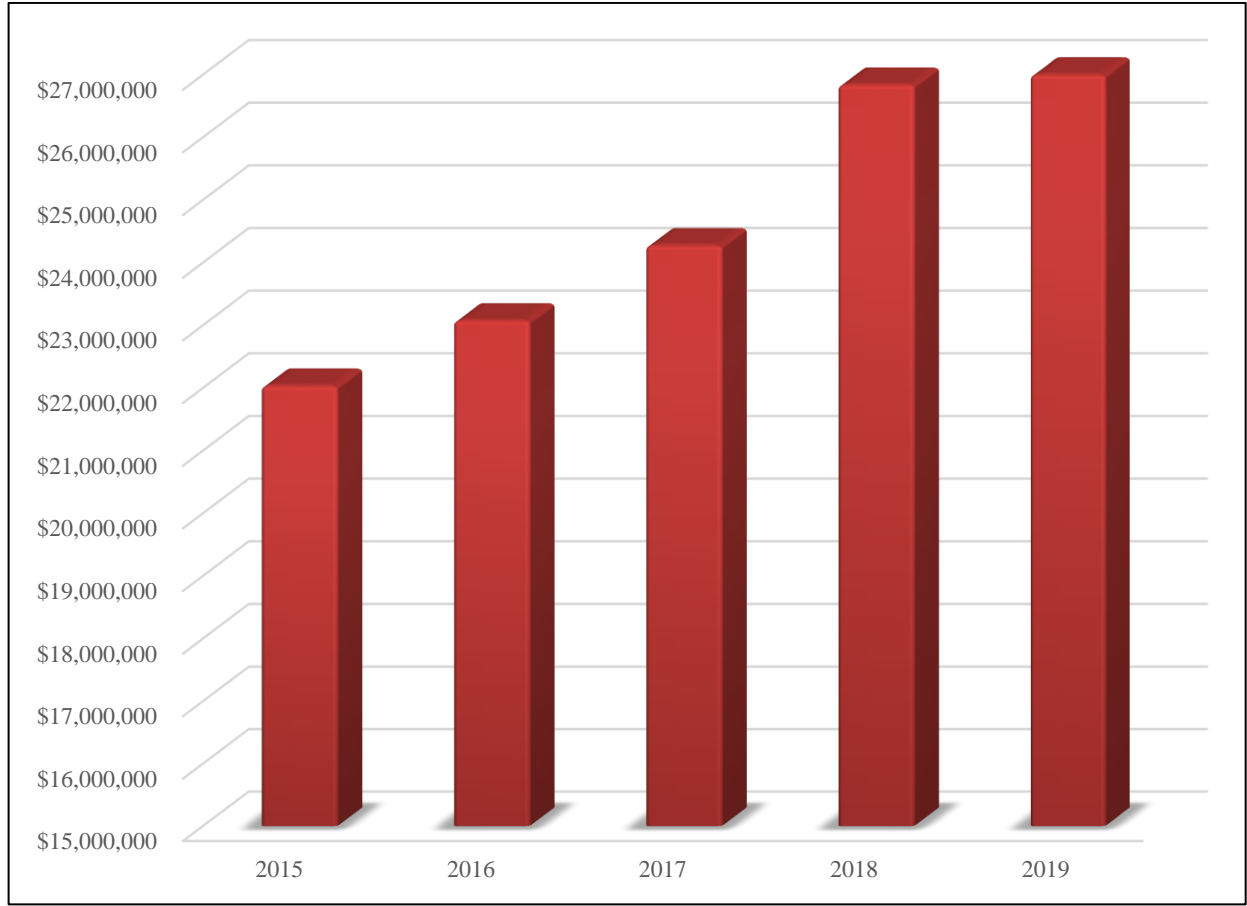
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FY2020 Summary of Budgets by Fund Type – Continued

	General Fund	Special Revenue Fund	Other Funds	Total All Funds
Expenditures - Continued				
Judicial				
Superior Court	378,472	-	-	378,472
Clerk of Court	743,229	-	-	743,229
Law Library	-	15,500	-	15,500
State Court	259,863	-	-	259,863
Probate Court	363,654	-	-	363,654
Drug Court	-	219,519	-	219,519
Juvenile Court	626,214	-	-	626,214
District Attorney	567,071	-	-	567,071
Victims' Assistance	123,413	-	-	123,413
Solicitor General	413,952	-	-	413,952
Magistrate Court	341,334	-	-	341,334
Public Defender	510,860	-	-	510,860
Total Judicial	4,328,062	235,019	-	4,563,081
Public Works				
Road Department	2,634,098	-	-	2,634,098
Engineering	200,000	-	-	200,000
Fleet Maintenance	772,785	-	-	772,785
Total Public Works	3,606,882	-	-	3,606,882
Health & Welfare				
Airport	-	-	336,409	336,409
Transfer Station	-	-	2,693,621	2,693,621
Senior Center	-	647,894	-	647,894
Jackson County Transport	284,125	-	-	284,125
Total Health & Welfare	284,125	647,894	3,030,030	3,962,049
Parks & Recreation				
Recreation	1,781,202	-	-	1,781,202
Total Parks & Recreation	1,781,202	-	-	1,781,202
Subtotal Expenditures	36,029,712	9,275,528	3,030,030	48,335,271
Independent Agencies	555,550	-	-	555,550
Non-Departmental	1,952,685	-	-	1,952,685
Total Expenditures	38,537,947	9,275,528	3,030,030	50,843,506
Capital Projects	-	-	3,535,491	3,535,491
Debt Service	-	-	6,026,728	6,026,728
Other Financing Uses:				
Operating Transfers Out	12,938,373	-	-	12,938,373
Total Expenditures & Other Financing Uses	51,476,320	9,275,528	12,592,249	73,344,098
Excess of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -
	General Fund - Fund Balance			
Expected Total Fund Balance/Net Assets				
Beginning of Year			13,080,331	
Assigned, Unassigned Fund Balance			9,481,334	
Net Change in Fund Balance in FY2020 Budget			1,073,385	
Expected Fund Balance/Net Assets End of Year - Total			14,153,716	
Expected Fund Balance/Net Assets End of Year - Assigned, Unassigned			10,554,719	

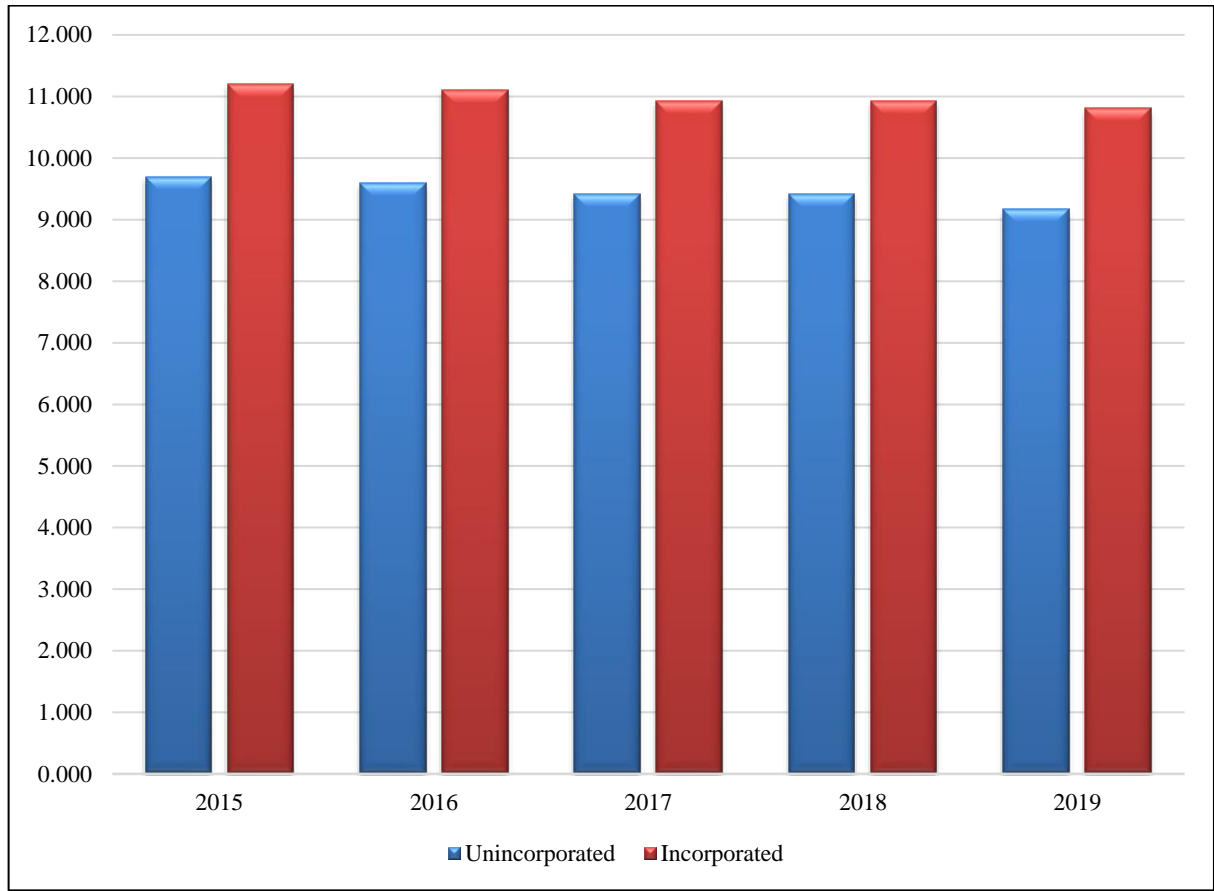
Total County Taxes Levied 2015 – 2019

	2015	2016	2017	2018	2019
Total County Taxes Levied	\$22,033,244	\$23,074,539	\$24,274,078	\$26,836,637	\$28,255,349

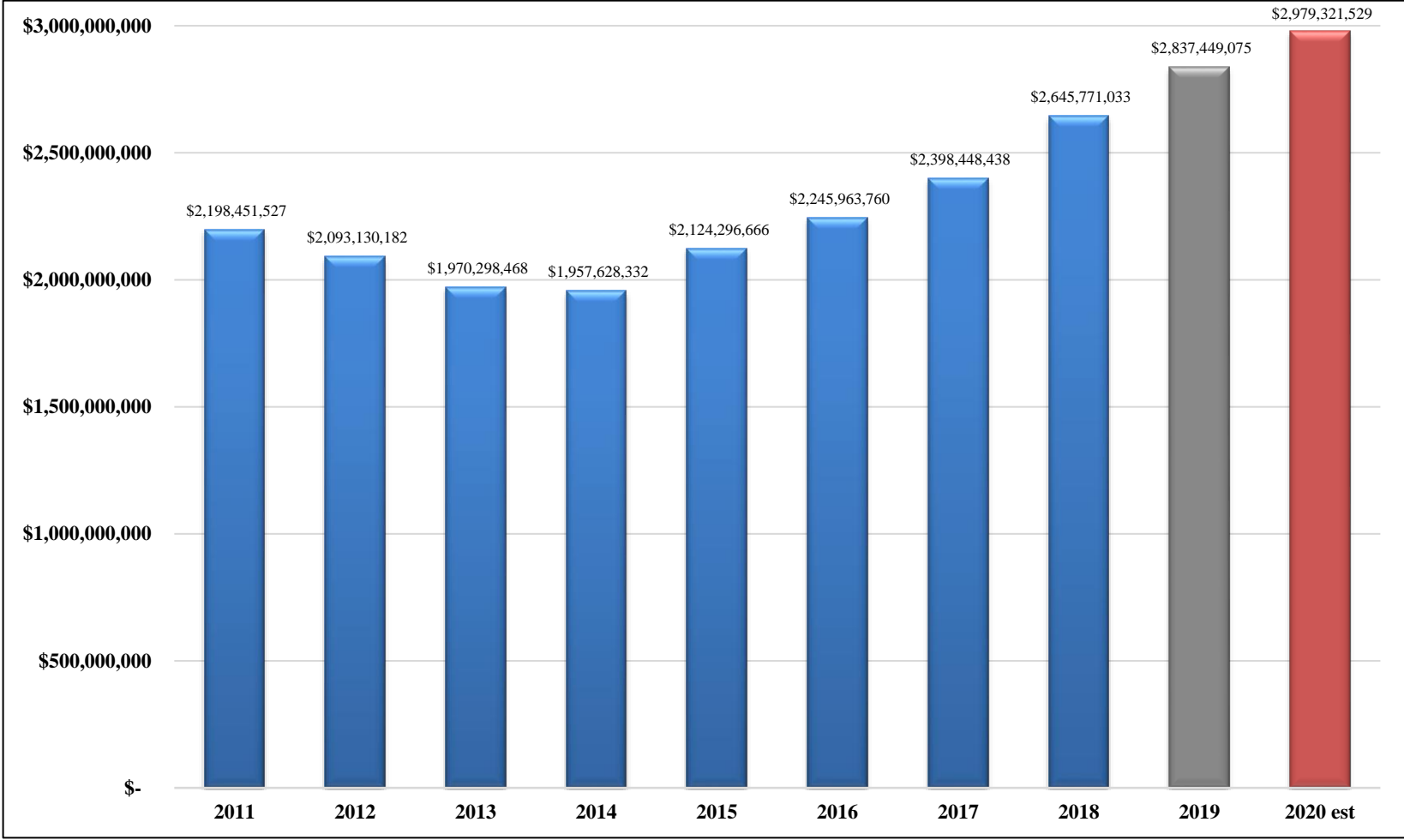


County Millage Rates 2015 – 2019

	2015	2016	2017	2018	2019
Unincorporated	9.700	9.600	9.416	9.416	9.166
Incorporated	11.212	11.110	10.933	10.933	10.813



FY2020 Net Digest Property Values



Notes: 2020 projected digest is based on a 5% growth model.
Values x 1,000